

BASIC NET INCOME AND SUPPORT CALCULATION

| | Mother | Combined | Father |
|--|--------|----------|--------|
| 1. Total monthly income from all sources (except payments received for children of prior marriages and all means-tested public assistance benefits)* | _____ | | _____ |
| 2. Deductions** | | | |
| a. Taxes*** | _____ | | _____ |
| b. FICA | _____ | | _____ |
| c. Retirement | _____ | | _____ |
| d. Child support previously ordered for other children | _____ | | _____ |
| e. Regular support for other children | _____ | | _____ |
| f. Total deductions | _____ | | _____ |
| 3. Monthly net income (line 1 minus line 2f) | _____ | | _____ |
| 4. Combined monthly net income | | _____ | |
| 5. Combined annual net income (line 4 times 12) | | _____ | |
| 6. Percent contribution of each parent (line 3, each parent, divided by line 4) **** | _____ | | _____ |
| 7. Monthly support from table 1 | | _____ | |
| 8. Health insurance premium***** | _____ | | _____ |
| 9. Total obligation (line 7 plus 8) | | _____ | |
| 10. Each parent's monthly share (line 9, times line 6, for each parent) | _____ | | _____ |
| 11. Each parent's credit for health premium actually paid (line 8) | _____ | | _____ |
| 12. Each parent's final share of the obligation (line 10 minus line 11) | _____ | | _____ |

Nebraska Child Support Guidelines

* Court will require copies of last 2 years' tax returns to verify "total income" figures and copies of present wage stubs to verify the pattern of present wage earnings, except where a party is claiming an allowance of depreciation as a deduction from income, in which case a minimum of 5 years' tax returns shall be required. Income should be annualized and divided by 12 to arrive at monthly amounts.

** All claimed deductions should be annualized and divided by 12 to arrive at monthly amounts.

*** Deductions for taxes will be based on the annualized income and the number of exemptions provided by law.

**** In the event of substantial fluctuations of annual earnings of either party during the immediate past 3 years, the income may be averaged to determine the percent contribution of each parent as shown in item 6. The calculation of the average income shall be attached to this worksheet.

***** The parent requesting an adjustment for health insurance premiums must submit proof of the cost of the premium for the child(ren).

Worksheet 1 amended Dec. 23, 1992; worksheet 1 amended effective Jan. 1, 1996; worksheet 1 amended effective Sept. 1, 2002; worksheet 1 amended effective July 1, 2007; worksheet 1 amended October 24, 2007.